

INDEPENDENT ACCOUNTANTS' COMPILATION REPORT

Board of County Commissioners
Anderson County, Kansas

Management is responsible for the accompanying historical financial statements of the Anderson County, Kansas, included in the accompanying prescribed form for the year ended December 31, 2018, in accordance with the Kansas Department of Administration – Municipal Services. We have performed a compilation engagement of the historical financial information in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the historical financial statements, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these historical financial statements.

We have also compiled the accompanying forecasted budget in the accompanying prescribed form of the Anderson County, Kansas, for the years ending December 31, 2019 and 2020, in accordance with attestation standards established by the American Institute of Certified Public Accountants.

A compilation of forecasted statements is limited to presenting in the form of a forecast, information that is the representation of management and does not include evaluation of the support for the assumptions underlying the forecast. We have not examined the forecasts and, accordingly, do not express an opinion or any other form of assurance on the accompanying forecasted statements or assumptions. Furthermore, there will usually be differences between the forecasted and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material. We have no responsibility to update this report for events and circumstances occurring after the date of this report.

Other Matters

The historical financial statements included in the accompanying prescribed form are intended to comply with the requirements of the Kansas Department of Administration – Municipal Services, and are not intended to be presented in accordance with accounting principles generally accepted in the United States of America.

The budget included in the accompanying prescribed form is intended to comply with the requirements of the Kansas Department of Administration – Municipal Services, and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

Respectfully Submitted,

Rodney M. Burns, CPA, LLC

August 2, 2019

Certificate

To the Clerk of Anderson County, State of Kansas
We, the undersigned, officers of
Anderson County, Kansas

certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the
maximum expenditure for the various funds for the year 2020; and
(3) the amount(s) of 2019 Ad Valorem Tax are within statutory limitations.

			2020 ADOPTED BUDGET		
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	County Clerk's Use Only
Certificate - Special Districts		1a			
Computation to Determine Limit for 2020		2			
Allocation of Vehicle Taxes		3			
Schedule of Transfers		4			
Statement of Indebtedness		5			
Statement of Lease Purchases		6			
Fund	K.S.A.				
General	79-1946	7	4,413,163	2,537,913	
Special Purpose Funds:					
Ambulance	65-6113	8	577,447	548,040	
Conservation District	2-1907b	8	50,000	47,399	
Election	25-2201a	9	66,000	61,442	
Emergency Phone Equipment		9	68,520		
Employee Benefits	12-16,102	10	1,474,100	1,350,629	
Fair Building	2-131d	10	8,500	8,054	
Historical Society	19-2651	11	29,100	27,746	
Intellectual Disabilities	19-4004	11	45,229	42,475	
Mental Health	19-4004	12	83,156	78,545	
Multi-County Health	65-204	12	84,000	78,834	
Noxious Weed	2-1318	13	161,100	152,481	
Reappraisal	79-1482	13	312,379	300,442	
Road and Bridge	68-1103	14	3,060,985	2,504,608	
Service Program for the Elderly	12-1680	15	78,900	75,309	
Special Alcohol	79-41a04	15	5,991		
Special Bridge	65-1135	16	378,189	256,480	
Special Liability	75-6110	16	45,000	39,507	
Special Parks and Recreation	79-41a04	17	25,829		
Wireless Phone Equipment		17	2,127		
Bond and Interest Funds:					
Bond and Interest	10-113	18	266,375	228,644	
New Hospital Bond and Interest		19	1,821,363	472,359	
Welda Sewer Bond and Interest		19	21,032		
Business Funds:					
Solid Waste	65-3410	20	201,000		
Welda Sewer District		20	88,144		
Non Budgeted Funds A		21			
Non Budgeted Funds B		22			
Non Budgeted Funds C		23			
Non Budgeted Funds D		24			
Non Budgeted Funds E		25			
Non Budgeted Funds F		26			
Totals		XXXXXX	13,367,629	8,810,907	
Budget Summary		28			
Budget Summary - Other		29			
Neighborhood Revitalization Rebate		30			
Election required? (To levy more than the computed tax limit, an election must be held)			No		County Clerk's Use Only
					November 1, 2019 Total Assessed Valuation

Assisted by:
Rodney M. Burns, CPA, LLC
P O Box 832
Chanute, Ks 66720

Attest: _____, 2019

County Clerk

Governing Body

Certificate (2)

Other County Special District Funds:	2020 ADOPTED BUDGET					County Clerk's Use Only
	K.S.A.	Page No.	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	November 1st Valuation	
Rural Fire District No. 1	19-3610	27	467,800	391,879		
Ozark-Colony Cemetery No. 2	17-1330	-	42,374	15,173		
Glenloch Pleasant View Cemetery No. 3	17-1330	-	7,926	2,864		
Mont Ida Cemetery No. 4	17-1330	-	2,829	2,190		
Kincaid Cemetery No. 5	17-1330	-	14,115	7,713		
Springfield Cemetery No. 7	17-1330	-	8,200	5,830		
Greeley-Walker Cemetery No. 8	17-1330	-	11,640	4,056		
Totals		XXXXXX	554,884	429,705		-

Anderson County

Computation to Determine Limit for 2020

			Amount of Levy
1)	Total Tax Levy Amount (Dollars) in 2019 Budget	+ \$	<u>8,797,376</u>
2)	Other tax entity levy in 2019 budget	- \$	<u>-</u>
	Other tax entity levy in 2019 budget	- \$	<u>-</u>
3)	Net Tax Levy	\$	<u>8,797,376</u>
<u>2020 Percentage Adjustments</u>			
4)	New Improvement for 2019	+ <u>448,103</u>	
5)	Increase in personal property for 2019		
	5a. Personal property 2019	+ <u>3,721,814</u>	
	5a. Personal property 2018	- <u>3,635,178</u>	
	5c. Increase in personal property (5a minus 5b)	+ <u>86,636</u>	
		(Use Only if > 0)	
6)	Valuation of property that has changed in use during 2019	+ <u>140,152</u>	
7)	Expiration of Property Tax Abatements	+ <u> </u>	
8)	Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+ <u> </u>	
9)	Total valuation adjustment (sum of 4, 5c, 6d, 6, 7, & 8)	<u>674,891</u>	
10)	Total estimated valuation July 1, 2019	<u>98,461,733</u>	
11)	Percentage adjustment factor - Line 9 / (Line 10 - Line 9)	<u>0.690165%</u>	
12)	Percentage adjustment increase (11 times 3)	+ \$	<u>60,716</u>
13)	Consumer Price Index for all urban consumers for calendar year 2018 (5 year average)		<u>1.50%</u>
14)	Consumer Price Index adjustments (line 3 times Line 13)	\$	<u>131,961</u>
15)	Total Percentage Adjustments (Line 12 plus Line 14)	\$	<u>192,677</u>

Anderson County

2020 Revenue Adjustments

16)	Property tax revenues for debt service in the 2020 budget:		+		793,588
	Property tax revenues for debt service in the 2019 budget:		-		788,625
	Increase property tax revenues spent on debt service				<u>4,963</u>
17)	Property tax revenues spent for public building commission and lease payments in the 2020 budget:		+		439,307
	(Obligations must have incurred prior to July 1, 2016)				
	(Do not include amounts already reported in debt service levy)				
	Property tax revenues spent for public building commission and lease payments in the 2019 budget:		-		442,107
	Increase in property tax revenues spent on public building commission and lease payments				<u>-</u>
18)	Property tax revenues spent on special assessments in 2020 budget:		+		
	(Do not include amounts already reported in debt service levy)				
19)	Property tax revenues spent on court judgments or settlements and associated legal costs in the 2020 budget:		+		
20)	Property tax revenues spent on federal or state mandates (effective after June 30, 2015)				
	and loss of funding from federal sources after January 1, 2017 in the 2020 budget:		+		
21)	Property tax revenues spent on expenses related to disasters or Federal Emergency in the 2020 budget:		+		
22)	Law enforcement expenses - 2020 budget		+		1,602,545
	Law enforcement expenses - 2019 budget		-		1,541,056
	CPI Adjustment	1.50%	-		23,116
	Increased law enforcement expenses in 2020 budget:			+	38,373
	(Do not include building construction or remodeling costs)				
23)	Fire protection expenses - 2020 budget		+		-
	Fire protection expenses - 2019 budget		-		-
	CPI Adjustment	1.50%	-		-
	Increased fire protection expenses in 2020 budget:			+	-
	(Do not include building construction or remodeling costs)				
24)	Emergency medical expenses - 2020 budget		+		949,935
	Emergency medical expenses - 2019 budget		-		928,112
	CPI Adjustment	1.50%	-		13,922
	Increased emergency medical expenses in 2020 budget:			+	7,901
	(Do not include building construction or remodeling costs)				
25)	Total Revenue Adjustments				<u>51,237</u>

Anderson County

Levies on Behalf of Another Political or Governmental Subdivision

26) Other tax entity levy - 2019 budget:	+	-
Other tax entity levy - 2019 budget:	+	-
Other tax entity levy - 2019 budget:	+	-
27) Total Levies on Behalf of Another Political or Governmental Subdivision	+	-
28) Total Computed Tax Levy		<u>9,041,290</u>

Other Tests - Property Tax Decline

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below.

2016 Tax Levy (Less Levy for other Governmental Units)	<u>7,542,114</u>	
2017 Tax Levy (Less Levy for other Governmental Units)	<u>8,454,206</u>	No Decline
2018 Tax Levy (Less Levy for other Governmental Units)	<u>8,797,389</u>	No Decline
2019 Tax Levy (Less Levy for other Governmental Units)	<u>8,797,376</u>	Decline

Average Tax Levy (last three years)	<u>8,682,990</u>
CPI Adjustment of 0.015	<u>130,245</u>
Average Tax Levy Adjusted by CPI	<u>8,813,235</u>

2020 Tax Levy (Less Levy for other Governmental Units)	<u>8,810,907</u>
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Exemption from Election Requirement	<u>Yes</u>
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Other Tests - Lost Valuation Test

Assessed Valuation Loss	<u>-</u>
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2020 Tax Levy (Less Levy for other Governmental Units)	<u>8,810,907</u>
2019 Tax Levy (Less Levy for other Governmental Units)	<u>8,797,376</u>
Change in Levy	<u>13,531</u>

CPI Adjustment		<u>131,961</u>
2020 Mill Rate (Less Mills for other Governmental Units)	<u>86.496</u>	

Loss of Assessed Valuation Multiplied by 2020 Mill Rate		<u>-</u>
Total Adjustment for Loss of Assessed Valuation		<u>131,961</u>

Exemption from Election Requirement	<u>Yes</u>
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Anderson County

Supporting Spreadsheet for Computation of Tax Limit for 2020 budget

	Debt Service		PBC Lease Payments		Law Enforcement		Fire Protection		Emergency Medical Services	
	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
Bond and Interest - Debt Payments	788,625	793,588								
General Fund - Jail Lease Payments			442,107	439,307						
General Fund - Sheriff Budget					655,833	685,535				
General Fund - Jail Budget					860,223	872,010				
General Fund - Juvenile Detention Budget					25,000	45,000				
General Fund - Dispatch Budget									364,276	372,488
Ambulance Fund Budget									563,836	577,447
Totals	788,625	793,588	442,107	439,307	1,541,056	1,602,545	-	-	928,112	949,935

Computation to Determine Limit for 2020 Budget

Rural Fire District No. 1

	Amount of Levy
1. Total tax levy amount in 2019 budget	+ \$ 378,636
2. Debt service levy in 2019 budget	-
3. Tax levy excluding debt service	<u>378,636</u>

2019 Valuation Information for Valuation Adjustments

4. New improvements for 2019	+ 385,288	
5. Increase in personal property for 2019		
5a. Personal Property 2019	+ 2,246,136	
5b. Personal Property 2018	- 1,984,387	
5c. Increase in personal property (5a minus 5b)	+ 261,749	
	(Use Only if > 0)	
6. Valuation of property that has changed in use during 2019:	125,222	
7. Total valuation adjustment (Sum of 4, 5c, & 6)	772,259	
8. Total estimated July 1, 2019 valuation	78,180,107	
9. Total valuation less valuation adjustment (8 minus 7)	77,407,848	
10. Factor for increase (7 divided by 9)	0.009976	
11. Amount of increase (10 times 3)	+ \$ 3,777	
12. 2020 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$ 382,413	
13. Debt Service Levy in this 2020 budget	0	
14. 2020 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)	382,413	
15. Consumer Price Index for all urban consumers for calendar year 2018	2.500%	
16. Consumer Price Index adjustment (3 times 15)	9,466	
17. Maximum Levy for budget year 2020, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)	391,879	

If the 2020 adopted budget includes a total property tax levy exceeding the dollar amount shown in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

Anderson County

Allocation of MV, RV, 16/20M, Commercial Vehicle and Watercraft tax estimates

2019 budgeted funds	Ad Valorem Levy tax year 2018	Allocation for Year 2020				
		MVT	RVT	16/20M	Commercial	Water Craft
General	2,606,215	193,783	4,024	10,678	11,629	1,368
Ambulance	503,602	37,445	778	2,063	2,247	264
Conservation District	46,459	3,454	72	190	207	24
Election	73,787	5,486	114	302	329	39
Employee Benefits	1,367,565	101,684	2,112	5,603	6,102	718
Fair Building	7,539	561	12	31	34	4
Historical Society	24,973	1,857	39	102	111	13
Intellectual Disabilities	42,595	3,167	66	175	190	22
Mental Health	75,389	5,605	116	309	336	40
Multi-County Health	80,290	5,970	124	329	358	42
Noxious Weed	144,371	10,735	223	591	644	76
Reappraisal	269,612	20,047	416	1,105	1,203	142
Road and Bridge	2,314,552	172,096	3,574	9,483	10,328	1,215
Service Program for the Elderly	65,495	4,870	101	268	292	34
Special Bridge	341,514	25,393	527	1,399	1,524	179
Special Liability	39,203	2,915	61	161	175	21
Bond and Interest	242,000	17,994	374	991	1,080	127
New Hospital Bond and Interest	552,228	41,060	853	2,262	2,464	290
Totals	8,797,389	654,122	13,586	36,042	39,253	4,618
County Treasurer's Motor Vehicle Estimate		654,124				
County Treasurer's Recreational Vehicle Estimate			13,587			
County Treasurer's 16/20M Vehicle Estimate				36,045		
County Treasurer's Commercial Vehicle Estimate					39,250	
County Treasurer's Water Craft Estimate						4,621
Motor Vehicle Tax Factor		0.074354				
Recreational Vehicle Tax Factor			0.001544			
16/20M Vehicle Tax Factor				0.004097		
Commercial Vehicle Tax Factor					0.004462	
Water Craft Tax Factor						0.000525

Anderson County

Schedule of Transfers

Expenditure Fund Transferred From	Receipt Fund Transferred To	Actual amount for 2018	Current amount for 2019	Proposed amount for 2020	Transfers Authorized by Statute
Jail Sales Tax Reserve Fund	General Fund	425,962			Bond Covenant
Special Auto Fund	General Fund	127,118			KSA 8-145
General Fund	EMS Tax Lid Reserve Fund	87,973			Resolution
General Fund	Special Capital Improvement Fund	146,752			KSA 19-120
General Fund	Special Equipment Reserve Fund	110,000			KSA 19-119
Election Fund	Special Equipment Reserve Fund	29,000			KSA 19-119
Noxious Weed Fund	Special Equipment Reserve Fund	23,000			KSA 19-119
Reappraisal Fund	Special Equipment Reserve Fund	90,000			KSA 19-119
General Fund	Jail/Sheriff Reserve Fund	235,000			Resolution
Road and Bridge Fund	Special Highway Fund	700,000			KSA 68-590
Special Machinery Fund	Road and Bridge Fund	37,000			KSA 68-141g
Bond Refinancing Expense Fund	Hospital Bond and Interest Fund	5,721			Bond Covenant
Welda Sewer District Fund	Welda Sewer District Bond and Interest Fund	19,303			Bond Covenant
General Fund	Law Enforcement Center Bond Reserve Fund	173,943			Resolution
Employee Benefits Fund	Employee Benefit Trust Fund	14,870			Resolution
General Fund	Ethanol Plant Tax Refund Reserve Fund	685,579			Resolution
	Total	2,911,221	-	-	
	Adjustments *	XXXXXXXXXXXXXXXX			
	Adjusted Totals	2,911,221	-	-	

* Note: Adjustments are required only if the transfer is being made in 2019 and/or 2020 from a non-budgeted fund.

Anderson County

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Int Rate %	Amount Issued	Amount Outstand Jan 1, 2019	Date Due		Amount Due 2019		Amount Due 2020	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation Bonds:											
G.O. Refunding/Improvement Bonds	8/1/2013	8/1/2043	2.00-5.00%	25,455,000	15,170,000	2/1/19	-	322,853	-		
						8/1/19	8/1/19	322,853	550,000		
						2/1/20	-			315,634	-
						8/1/20	8/1/20			315,634	570,000
G.O. Refunding Bonds	7/2/2015	8/1/2026	2.00-2.50%	2,370,000	1,785,000	2/1/19	-	20,212	-		
						8/1/19	8/1/19	20,213	205,000		
						2/1/20	-			18,162	-
						8/1/20	8/1/20			18,163	210,000
G.O. Refunding Bonds	12/28/2017	8/1/2038	2.00-3.25%	9,685,000	9,495,000	2/1/19	-	150,697	-		
						8/1/19	8/1/19	150,697	70,000		
						2/1/20	-			149,997	-
						8/1/20	8/1/20			149,997	70,000
Total General Obligation Bonds				37,510,000	26,450,000			987,525	825,000	967,587	850,000
Revenue Bonds											
Total Revenue Bonds				-	-			-	-	-	-
Other Debt:											
Rural Development Loan 2007A	6/19/2007	6/26/2047	4.125%	268,300	234,000	6/26/19	6/26/19	9,653	4,000		
						6/26/20	6/26/20			9,488	4,000
Rural Development Loan 2007B	6/19/2007	6/26/2047	4.125%	46,000	40,200	6/26/19	6/26/19	1,658	700		
						6/26/20	6/26/20			1,629	800
Rural Development Loan 2007C	6/19/2007	6/26/2047	4.125%	60,000	52,400	6/26/19	6/26/19	2,162	1,000		
						6/26/20	6/26/20			2,120	1,000
Total Other Debt				374,300	326,600			13,473	5,700	13,237	5,800
Total Indebtedness				37,884,300	26,776,600			1,000,998	830,700	980,824	855,800

See accompanying summary of significant forecast assumptions and accountants' compilation report

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Item Purchased	Contract Date	Term of Contract (Months)	Int Rate %	Total Amount Financed (Beginning Principal)	Principal Bal. on Jan. 1, 2019	Payments Due 2019	Payments Due 2020
Jail Building Refinance (Public Building Commission)	8/4/2016	9 years	2.00-2.125%	3,305,000	2,570,000	442,106	439,306
Fire Truck	8/13/2018	8 years	4%	206,800	180,007	29,741	29,741
			Totals	3,511,800	2,750,007	471,847	469,047

* If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

Anderson County

Adopted Budget General Fund	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	715,088	391,939	272,843
Receipts:			
Ad Valorem Tax	2,533,903	2,648,338	XXXXXXXXXXXXXX
Delinquent Tax	60,471	37,920	39,725
Motor Vehicle Tax	306,947	205,758	193,783
Recreational Vehicle Tax	6,443	4,160	4,024
16/20 M Vehicle Tax	12,963	12,559	10,678
Commercial Vehicle Tax	21,534	13,664	11,629
Watercraft Tax	2,591	1,697	1,368
Payment in Lieu of Tax (I.R.B.)			-
Local Alcoholic Liquor Tax	1,553	1,766	1,605
Countywide Sales Tax	664,798	650,000	650,000
Mineral Production Tax			
Interest on Delinquent Taxes	68,853	70,000	70,000
Mortgage Registration Fees	14,198	-	-
County Officer Fees	86,370	85,000	85,000
Out-of-County Prisoner Housing	173,943	125,000	125,000
Emergency Preparedness Grant	18,099	22,000	22,000
Rent	1,905		
Transfer from Special Auto Fund	127,118	50,000	50,000
Transfer from Jail Sales Tax Reserve Fund	425,962	442,107	439,307
Neighborhood Revitalization Rebate		(7,876)	(60,575)
Interest on Idle Funds	35,038	30,000	30,000
Miscellaneous	2,635	5,000	5,000
Total Receipts	4,565,324	4,397,093	1,678,544
Resources Available:	5,280,412	4,789,032	1,951,387
Expenditures:			
County Commission			
Personal Services	61,517	63,363	65,500
Contractual Services	4,353	6,800	6,800
Commodities	75	500	500
Capital Outlay		1,000	1,000
Reimbursed Expenses	(190)		
Total County Commission	65,755	71,663	73,800

Anderson County

Adopted Budget General Fund	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
County Clerk			
Personal Services	122,119	127,000	132,000
Contractual Services	4,756	6,000	6,000
Commodities	2,282	1,500	2,000
Capital Outlay	1,026	1,000	1,000
Reimbursed Expenses			
Total County Clerk	130,183	135,500	141,000
County Treasurer			
Personal Services	175,976	215,000	232,000
Contractual Services	11,413	12,700	15,350
Commodities	3,767	6,100	6,550
Capital Outlay	2,576	2,500	1,350
Reimbursed Expenses			
Total County Treasurer	193,732	236,300	255,250
County Attorney			
Personal Services	131,462	141,000	144,500
Contractual Services	12,399	15,000	15,000
Commodities	4,290	7,000	7,000
Capital Outlay	4,904	4,500	4,500
Reimbursed Expenses	(1,610)		(1,000)
Total County Attorney	151,445	167,500	170,000
Register of Deeds			
Personal Services	66,868	71,000	73,000
Contractual Services	1,125	2,500	2,500
Commodities	260	1,000	1,000
Capital Outlay		1,000	1,000
Reimbursed Expenses			
Total Register of Deeds	68,253	75,500	77,500
District Court			
Contractual Services	84,619	100,513	101,676
Commodities	3,114	6,000	6,000
Capital Outlay	11,256	18,000	19,500
Reimbursed Expenses	(7,095)		
Total District Court	91,894	124,513	127,176
Courthouse General			
Personal Services	70,279	60,000	55,000
Contractual Services	215,671	209,500	234,500
Commodities	22,401	25,000	25,000
Capital Outlay	9,187	50,000	30,000
Reimbursed Expenses	(7,730)		
Total Courthouse General	309,808	344,500	344,500
Zoning			
Personal Services	11,602	12,800	12,800
Contractual Services	1,070	1,000	1,000
Commodities	111	1,000	1,000
Capital Outlay		1,000	1,000
Total Zoning	12,783	15,800	15,800

Anderson County

Adopted Budget General Fund	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Sheriff			
Personal Services	459,398	470,883	484,285
Contractual Services	41,502	52,000	63,000
Commodities	57,248	66,950	66,950
Capital Outlay	63,173	66,000	71,300
Transfer to Jail Maintenance Reserve	55,000		
Reimbursed Expenses	(34,282)		
Total Sheriff	642,039	655,833	685,535
Jail			
Personal Services	497,483	563,906	575,693
Contractual Services	153,008	150,000	150,000
Commodities	128,819	141,317	141,317
Capital Outlay	7,722	5,000	5,000
Transfer to Jail Maintenance Reserve	180,000		
Reimbursed Expenses	(131,635)		
Total Jail	835,397	860,223	872,010
Dispatch			
Personal Services	255,478	310,576	318,788
Contractual Services	17,572	45,700	45,700
Commodities	2,481	3,000	3,000
Capital Outlay	772	5,000	5,000
Transfer to EMS Tax Lid Reserve Fund	87,973		
Total Dispatch	364,276	364,276	372,488
Emergency Preparedness			
Personal Services	56,787	60,000	61,000
Contractual Services	70,841	38,000	48,000
Commodities	10,149	7,500	7,500
Capital Outlay	160,574	65,000	65,000
Reimbursed Expenses	(145,766)		
Total Emergency Preparedness	152,585	170,500	181,500
Landfill			
Personal Services	143,228	150,000	155,000
Contractual Services	7,325	21,000	21,000
Commodities	72		
Reimbursed Expenses	8,720	7,250	7,250
Total Landfill	159,345	178,250	183,250

Anderson County

Adopted Budget General Fund	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Kansas Legal Services	7,500	8,000	8,500
Hope Unlimited	3,000	3,000	3,000
Animal Shelter	7,374	7,374	7,500
CASA	6,960	9,400	9,600
Payment to City of Garnett - Hwy 169	12,440	12,050	11,660
Juvenile Detention	52,260	25,000	45,000
Coroner	28,605	25,300	30,300
Fair - Anderson County Fair Board	20,600	20,800	20,800
Fair - Kincaid Fair Board	2,500	2,500	2,500
Economic Development	20,000	34,000	37,500
Sanitation	1,340	2,000	2,000
Social Services for Aged	6,000	6,000	6,000
Capital Outlay	110	50,000	50,000
Jail Lease Purchase Payments	425,962	442,107	439,307
Swank Park	53		
Transfer to Special Capital Improvement	146,752	368,300	239,687
Transfer to Law Enforcement Bond Reserve	173,943		
Transfer to Veteran's Memorial		100,000	
Transfer to Special Equipment Reserve	110,000		
Transfer to Ethanol Plant Tax Protest Reserve	685,579		
Total Expenditures	4,888,473	4,516,189	4,413,163
Unencumbered Cash Balance Dec 31	391,939	272,843	XXXXXXXXXXXXXXXX
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			4,413,163
Tax Required			2,461,776
Delinquent Comp Rate: 3.00%			76,137
Amount of 2019 Ad Valorem Tax			2,537,913

Anderson County

Adopted Budget	Prior Year	Current Year	Proposed Budget
Ambulance Fund	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	14,824	15,274	8,552
Receipts:			
Ad Valorem Tax	489,607	505,332	XXXXXXXXXXXXXX
Delinquent Tax	11,469	7,327	7,580
Motor Vehicle Tax	44,671	39,759	37,445
Recreational Vehicle Tax	932	804	778
16/20 M Vehicle Tax	3,034	2,427	2,063
Commercial Vehicle Tax	3,091	2,640	2,247
Watercraft Tax	372	328	264
Payment in Lieu of Tax (I.R.B.)			-
Neighborhood Revitalization Rebate		(1,503)	(13,081)
Miscellaneous			
Total Receipts	553,176	557,114	37,296
Resources Available:	568,000	572,388	45,848
Expenditures:			
Personal Services			
Contractual Services	552,726	563,836	577,447
Commodities			
Capital Outlay			
Reimbursed Expenses			
Total Expenditures	552,726	563,836	577,447
Unencumbered Cash Balance Dec 31	15,274	8,552	XXXXXXXXXXXXXX
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			577,447
Tax Required			531,599
Delinquent Comp Rate: 3.00%			16,441
Amount of 2019 Ad Valorem Tax			548,040

Anderson County

Adopted Budget	Prior Year	Current Year	Proposed Budget
Conservation District Fund	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	454	959	536
Receipts:			
Ad Valorem Tax	45,168	44,794	XXXXXXXXXXXXXX
Delinquent Tax	741	676	672
Motor Vehicle Tax	3,100	3,668	3,454
Recreational Vehicle Tax	65	74	72
16/20 M Vehicle Tax	190	224	190
Commercial Vehicle Tax	215	244	207
Watercraft Tax	26	30	24
Payment in Lieu of Tax (I.R.B.)			-
Neighborhood Revitalization Rebate		(133)	(1,132)
Miscellaneous			
Total Receipts	49,505	49,577	3,487
Resources Available:	49,959	50,536	4,023
Expenditures:			
Personal Services			
Contractual Services	49,000	50,000	50,000
Commodities			
Capital Outlay			
Reimbursed Expenses			
Total Expenditures	49,000	50,000	50,000
Unencumbered Cash Balance Dec 31	959	536	XXXXXXXXXXXXXX
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			50,000
Tax Required			45,977
Delinquent Comp Rate: 3.00%			1,422
Amount of 2019 Ad Valorem Tax			47,399

See accompanying summary of significant forecast assumptions and accountants' compilation report

Anderson County

Adopted Budget Election Fund	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	6,691	6,558	882
Receipts:			
Ad Valorem Tax	71,739	47,658	XXXXXXXXXXXXXX
Delinquent Tax	1,375	1,074	715
Motor Vehicle Tax	6,643	5,825	5,486
Recreational Vehicle Tax	139	118	114
16/20 M Vehicle Tax	380	356	302
Commercial Vehicle Tax	462	387	329
Watercraft Tax	56	48	39
Payment in Lieu of Tax (I.R.B.)			-
Neighborhood Revitalization Rebate		(142)	(1,466)
Miscellaneous			
Total Receipts	80,794	55,324	5,519
Resources Available:	87,485	61,882	6,401
Expenditures:			
Personal Services	13,665	15,000	18,000
Contractual Services	33,925	30,000	35,000
Commodities	3,217	15,000	12,000
Capital Outlay	1,120	1,000	1,000
Transfer to Equipment Reserve	29,000		
Total Expenditures	80,927	61,000	66,000
Unencumbered Cash Balance Dec 31	6,558	882	XXXXXXXXXXXXXX
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			66,000
Tax Required			59,599
Delinquent Comp Rate: 3.00%			1,843
Amount of 2019 Ad Valorem Tax			61,442

Anderson County

Adopted Budget Emergency Phone Equipment Fund	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	44,671	39,658	18,420
Receipts:			
Telephone Tax	49,832	50,000	50,000
Interest	87	100	100
Miscellaneous			
Total Receipts	49,919	50,100	50,100
Resources Available:	94,590	89,758	68,520
Expenditures:			
Personal Services			
Contractual Services	54,932	71,338	68,520
Commodities			
Capital Outlay			
Reimbursed Expenses			
Total Expenditures	54,932	71,338	68,520
Unencumbered Cash Balance Dec 31	39,658	18,420	-

Anderson County

Adopted Budget	Prior Year	Current Year	Proposed Budget
Employee Benefits Fund	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	61,425	119,811	58,512
Receipts:			
Ad Valorem Tax	1,329,537	1,433,000	XXXXXXXXXXXXXX
Delinquent Tax	23,221	19,898	21,495
Motor Vehicle Tax	82,658	107,968	101,684
Recreational Vehicle Tax	1,718	2,183	2,112
16/20 M Vehicle Tax	6,678	6,590	5,603
Commercial Vehicle Tax	5,681	7,170	6,102
Watercraft Tax	682	890	718
Payment in Lieu of Tax (I.R.B.)			-
Neighborhood Revitalization Rebate		(4,261)	(32,236)
Miscellaneous			
Total Receipts	1,450,175	1,573,438	105,478
Resources Available:	1,511,600	1,693,249	163,990
Expenditures:			
Personal Services	1,384,050	1,634,737	1,474,100
Contractual Services			
Commodities			
Capital Outlay			
Reimbursed Expenses	(7,131)		
Transfer to Employee Benefit Trust	14,870		
Total Expenditures	1,391,789	1,634,737	1,474,100
Unencumbered Cash Balance Dec 31	119,811	58,512	XXXXXXXXXXXXXX
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			1,474,100
Tax Required			1,310,110
Delinquent Comp Rate: 3.00%			40,519
Amount of 2019 Ad Valorem Tax			1,350,629

Anderson County

Adopted Budget	Prior Year	Current Year	Proposed Budget
Fair Building Fund	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	44	93	129
Receipts:			
Ad Valorem Tax	7,331	7,259	XXXXXXXXXXXXXX
Delinquent Tax	160	110	109
Motor Vehicle Tax	913	595	561
Recreational Vehicle Tax	19	12	12
16/20 M Vehicle Tax	55	36	31
Commercial Vehicle Tax	63	40	34
Watercraft Tax	8	5	4
Payment in Lieu of Tax (I.R.B.)			-
Neighborhood Revitalization Rebate		(21)	(192)
Miscellaneous			
Total Receipts	8,549	8,036	559
Resources Available:	8,593	8,129	688
Expenditures:			
Personal Services			
Contractual Services	8,500	8,000	8,500
Commodities			
Capital Outlay			
Reimbursed Expenses			
Total Expenditures	8,500	8,000	8,500
Unencumbered Cash Balance Dec 31	93	129	XXXXXXXXXXXXXX
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			8,500
Tax Required			7,812
Delinquent Comp Rate: 3.00%			242
Amount of 2019 Ad Valorem Tax			8,054

Anderson County

Adopted Budget	Prior Year	Current Year	Proposed Budget
Historical Society Fund	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	299	587	352
Receipts:			
Ad Valorem Tax	24,278	25,023	XXXXXXXXXXXXXX
Delinquent Tax	424	363	375
Motor Vehicle Tax	1,535	1,972	1,857
Recreational Vehicle Tax	32	40	39
16/20 M Vehicle Tax	126	120	102
Commercial Vehicle Tax	105	131	111
Watercraft Tax	13	16	13
Payment in Lieu of Tax (I.R.B.)			-
Neighborhood Revitalization Rebate		(75)	(663)
Miscellaneous			
Total Receipts	26,513	27,590	1,834
Resources Available:	26,812	28,177	2,186
Expenditures:			
Personal Services			
Contractual Services	26,225	27,825	29,100
Commodities			
Capital Outlay			
Reimbursed Expenses			
Total Expenditures	26,225	27,825	29,100
Unencumbered Cash Balance Dec 31	587	352	XXXXXXXXXXXXXX
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			29,100
Tax Required			26,914
Delinquent Comp Rate: 3.00%			832
Amount of 2019 Ad Valorem Tax			27,746

Anderson County

Adopted Budget	Prior Year	Current Year	Proposed Budget
Intellectual Disabilities Fund	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	679	1,355	817
Receipts:			
Ad Valorem Tax	41,410	40,304	XXXXXXXXXXXXXX
Delinquent Tax	784	620	605
Motor Vehicle Tax	2,354	3,363	3,167
Recreational Vehicle Tax	49	68	66
16/20 M Vehicle Tax	242	205	175
Commercial Vehicle Tax	160	223	190
Watercraft Tax	19	28	22
Payment in Lieu of Tax (I.R.B.)			-
Neighborhood Revitalization Rebate		(120)	(1,014)
Miscellaneous			
Total Receipts	45,018	44,691	3,211
Resources Available:	45,697	46,046	4,028
Expenditures:			
Personal Services			
Contractual Services	44,342	45,229	45,229
Commodities			
Capital Outlay			
Reimbursed Expenses			
Total Expenditures	44,342	45,229	45,229
Unencumbered Cash Balance Dec 31	1,355	817	XXXXXXXXXXXXXX
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			45,229
Tax Required			41,201
Delinquent Comp Rate: 3.00%			1,274
Amount of 2019 Ad Valorem Tax			42,475

Anderson County

Adopted Budget	Prior Year	Current Year	Proposed Budget
Mental Health Fund	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	1,091	2,314	1,355
Receipts:			
Ad Valorem Tax	73,291	72,013	XXXXXXXXXXXXXX
Delinquent Tax	1,366	1,097	1,080
Motor Vehicle Tax	4,124	5,952	5,605
Recreational Vehicle Tax	85	120	116
16/20 M Vehicle Tax	426	363	309
Commercial Vehicle Tax	280	395	336
Watercraft Tax	34	49	40
Payment in Lieu of Tax (I.R.B.)			-
Neighborhood Revitalization Rebate		(214)	(1,874)
Miscellaneous			
Total Receipts	79,606	79,775	5,612
Resources Available:	80,697	82,089	6,967
Expenditures:			
Personal Services			
Contractual Services	78,383	80,734	83,156
Commodities			
Capital Outlay			
Reimbursed Expenses			
Total Expenditures	78,383	80,734	83,156
Unencumbered Cash Balance Dec 31	2,314	1,355	XXXXXXXXXXXXXX
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			83,156
Tax Required			76,189
Delinquent Comp Rate: 3.00%			2,356
Amount of 2019 Ad Valorem Tax			78,545

Anderson County

Adopted Budget	Prior Year	Current Year	Proposed Budget
Multi-County Health Fund	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	1,025	2,220	1,465
Receipts:			
Ad Valorem Tax	78,054	74,973	XXXXXXXXXXXXXX
Delinquent Tax	1,432	1,168	1,125
Motor Vehicle Tax	4,763	6,339	5,970
Recreational Vehicle Tax	99	128	124
16/20 M Vehicle Tax	484	387	329
Commercial Vehicle Tax	324	421	358
Watercraft Tax	39	52	42
Payment in Lieu of Tax (I.R.B.)			-
Neighborhood Revitalization Rebate		(223)	(1,882)
Miscellaneous			
Total Receipts	85,195	83,245	6,066
Resources Available:	86,220	85,465	7,531
Expenditures:			
Personal Services			
Contractual Services	84,000	84,000	84,000
Commodities			
Capital Outlay			
Reimbursed Expenses			
Total Expenditures	84,000	84,000	84,000
Unencumbered Cash Balance Dec 31	2,220	1,465	XXXXXXXXXXXXXX
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			84,000
Tax Required			76,469
Delinquent Comp Rate: 3.00%			2,365
Amount of 2019 Ad Valorem Tax			78,834

Anderson County

Adopted Budget	Prior Year	Current Year	Proposed Budget
Noxious Weed Fund	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	2,699	4,862	2,474
Receipts:			
Ad Valorem Tax	140,359	139,250	XXXXXXXXXXXXXX
Delinquent Tax	3,102	2,101	2,089
Motor Vehicle Tax	12,815	11,398	10,735
Recreational Vehicle Tax	268	230	223
16/20 M Vehicle Tax	769	696	591
Commercial Vehicle Tax	891	757	644
Watercraft Tax	107	94	76
Payment in Lieu of Tax (I.R.B.)			-
Neighborhood Revitalization Rebate		(414)	(3,639)
Miscellaneous			
Total Receipts	158,311	154,112	10,719
Resources Available:	161,010	158,974	13,193
Expenditures:			
Personal Services	58,062	60,500	64,500
Contractual Services	7,738	7,350	7,450
Commodities	260,877	145,000	146,000
Capital Outlay	1,293	30,000	30,000
Reimbursed Expenses	(194,822)	(86,350)	(86,850)
Transfer to Equipment Reserve	23,000		
Total Expenditures	156,148	156,500	161,100
Unencumbered Cash Balance Dec 31	4,862	2,474	XXXXXXXXXXXXXX
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			161,100
Tax Required			147,907
Delinquent Comp Rate: 3.00%			4,574
Amount of 2019 Ad Valorem Tax			152,481

Anderson County

Adopted Budget	Prior Year	Current Year	Proposed Budget
Reappraisal Fund	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	15,034	9,678	1,290
Receipts:			
Ad Valorem Tax	262,119	261,214	XXXXXXXXXXXXXX
Delinquent Tax	4,133	3,990	3,918
Motor Vehicle Tax	18,381	21,286	20,047
Recreational Vehicle Tax	385	430	416
16/20 M Vehicle Tax	1,023	1,299	1,105
Commercial Vehicle Tax	1,280	1,414	1,203
Watercraft Tax	154	176	142
Payment in Lieu of Tax (I.R.B.)			-
Neighborhood Revitalization Rebate		(777)	(7,171)
Miscellaneous			
Total Receipts	287,475	289,032	19,660
Resources Available:	302,509	298,710	20,950
Expenditures:			
Personal Services	176,040	210,870	225,079
Contractual Services	22,817	64,550	73,300
Commodities	3,156	9,500	9,500
Capital Outlay	2,587	12,500	4,500
Reimbursed Expenses	(1,769)		
Transfer to Equipment Reserve	90,000		
Total Expenditures	292,831	297,420	312,379
Unencumbered Cash Balance Dec 31	9,678	1,290	XXXXXXXXXXXXXX
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			312,379
Tax Required			291,429
Delinquent Comp Rate: 3.00%			9,013
Amount of 2019 Ad Valorem Tax			300,442

Anderson County

Adopted Budget Road and Bridge Fund	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	147,762	42,641	13,766
Receipts:			
Ad Valorem Tax	2,250,226	2,319,886	XXXXXXXXXXXXXX
Delinquent Tax	50,529	33,677	34,798
Motor Vehicle Tax	192,173	182,732	172,096
Recreational Vehicle Tax	4,006	3,694	3,574
16/20 M Vehicle Tax	13,409	11,154	9,483
Commercial Vehicle Tax	13,285	12,135	10,328
Watercraft Tax	1,597	1,507	1,215
Payment in Lieu of Tax (I.R.B.)			-
Special City/County Highway	437,703	442,394	443,534
Equalization and Adjustment	2,099		
From Special Machinery Fund	37,000		
Neighborhood Revitalization Rebate		(6,899)	(59,779)
Miscellaneous	4,028	2,500	2,500
Total Receipts	3,006,055	3,002,780	617,749
Resources Available:	3,153,817	3,045,421	631,515
Expenditures:			
Personal Services	879,801	977,655	1,006,985
Contractual Services	74,574	84,000	84,000
Commodities	1,067,985	1,515,000	1,515,000
Capital Outlay	566,517	280,000	280,000
Reimbursed Expenses	(177,701)	(100,000)	(100,000)
Transfer to Special Highway Fund	700,000	100,000	100,000
Transfer to Special Machinery Fund		175,000	175,000
Total Expenditures	3,111,176	3,031,655	3,060,985
Unencumbered Cash Balance Dec 31	42,641	13,766	XXXXXXXXXXXXXX
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			3,060,985
Tax Required			2,429,470
Delinquent Comp Rate: 3.00%			75,138
Amount of 2019 Ad Valorem Tax			2,504,608

Anderson County

Adopted Budget	Prior Year	Current Year	Proposed Budget
Service Program for the Elderly Fund	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	850	1,980	1,154
Receipts:			
Ad Valorem Tax	63,672	61,889	XXXXXXXXXXXXXX
Delinquent Tax	1,187	953	928
Motor Vehicle Tax	3,808	5,171	4,870
Recreational Vehicle Tax	79	105	101
16/20 M Vehicle Tax	365	316	268
Commercial Vehicle Tax	260	343	292
Watercraft Tax	31	43	34
Payment in Lieu of Tax (I.R.B.)			-
Neighborhood Revitalization Rebate		(184)	(1,797)
Miscellaneous			
Total Receipts	69,402	68,636	4,696
Resources Available:	70,252	70,616	5,850
Expenditures:			
Personal Services			
Contractual Services	68,272	69,462	78,900
Commodities			
Capital Outlay			
Reimbursed Expenses			
Total Expenditures	68,272	69,462	78,900
Unencumbered Cash Balance Dec 31	1,980	1,154	XXXXXXXXXXXXXX
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			78,900
Tax Required			73,050
Delinquent Comp Rate: 3.00%			2,259
Amount of 2019 Ad Valorem Tax			75,309

Anderson County

Adopted Budget	Prior Year	Current Year	Proposed Budget
Special Alcohol Fund	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	480	33	-
Receipts:			
Local Alcoholic Liquor Tax	6,145	6,592	5,991
Miscellaneous			
Total Receipts	6,145	6,592	5,991
Resources Available:	6,625	6,625	5,991
Expenditures:			
Personal Services			
Contractual Services	6,592	6,625	5,991
Commodities			
Capital Outlay			
Reimbursed Expenses			
Total Expenditures	6,592	6,625	5,991
Unencumbered Cash Balance Dec 31	33	-	-

Anderson County

Adopted Budget Special Bridge Fund	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	218,260	309,756	104,496
Receipts:			
Ad Valorem Tax	332,021	133,807	XXXXXXXXXXXXXX
Delinquent Tax	4,425	4,969	2,007
Motor Vehicle Tax	21,589	26,962	25,393
Recreational Vehicle Tax	451	545	527
16/20 M Vehicle Tax	1,293	1,646	1,399
Commercial Vehicle Tax	1,500	1,791	1,524
Watercraft Tax	181	222	179
Payment in Lieu of Tax (I.R.B.)			-
Neighborhood Revitalization Rebate		(398)	(6,122)
Miscellaneous			
Total Receipts	361,460	169,544	24,907
Resources Available:	579,720	479,300	129,403
Expenditures:			
Personal Services	107,968	112,804	116,189
Contractual Services	60,746	100,000	100,000
Commodities	64,808	80,000	80,000
Capital Outlay	40,584	82,000	82,000
Reimbursed Expenses	(4,142)		
Total Expenditures	269,964	374,804	378,189
Unencumbered Cash Balance Dec 31	309,756	104,496	XXXXXXXXXXXXXX
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			378,189
Tax Required			248,786
Delinquent Comp Rate: 3.00%			7,694
Amount of 2019 Ad Valorem Tax			256,480

Anderson County

Adopted Budget Special Liability Fund	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	28,302	17,108	3,872
Receipts:			
Ad Valorem Tax	38,111	27,697	XXXXXXXXXXXXXX
Delinquent Tax	804	570	415
Motor Vehicle Tax	1,638	3,095	2,915
Recreational Vehicle Tax	33	63	61
16/20 M Vehicle Tax	308	189	161
Commercial Vehicle Tax	106	206	175
Watercraft Tax	13	26	21
Payment in Lieu of Tax (I.R.B.)			-
Neighborhood Revitalization Rebate		(82)	(942)
Miscellaneous			
Total Receipts	41,013	31,764	2,806
Resources Available:	69,315	48,872	6,678
Expenditures:			
Personal Services			
Contractual Services	52,207	45,000	45,000
Commodities			
Capital Outlay			
Reimbursed Expenses			
Total Expenditures	52,207	45,000	45,000
Unencumbered Cash Balance Dec 31	17,108	3,872	XXXXXXXXXXXXXX
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			45,000
Tax Required			38,322
Delinquent Comp Rate: 3.00%			1,185
Amount of 2019 Ad Valorem Tax			39,507

See accompanying summary of significant forecast assumptions and accountants' compilation report

Anderson County

Adopted Budget	Prior Year	Current Year	Proposed Budget
Special Parks and Recreation Fund	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	20,905	22,458	24,224
Receipts:			
Local Alcoholic Liquor Tax	1,553	1,766	1,605
Miscellaneous			
Total Receipts	1,553	1,766	1,605
Resources Available:	22,458	24,224	25,829
Expenditures:			
Personal Services			
Contractual Services			25,829
Commodities			
Capital Outlay			
Reimbursed Expenses			
Total Expenditures	-	-	25,829
Unencumbered Cash Balance Dec 31	22,458	24,224	-

Anderson County

Adopted Budget	Prior Year	Current Year	Proposed Budget
Wireless Phone Equipment Fund	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	8,033	5,077	2,102
Receipts:			
Interest	18	25	25
Miscellaneous			
Total Receipts	18	25	25
Resources Available:	8,051	5,102	2,127
Expenditures:			
Personal Services			
Contractual Services	2,974	3,000	2,127
Commodities			
Capital Outlay			
Reimbursed Expenses			
Total Expenditures	2,974	3,000	2,127
Unencumbered Cash Balance Dec 31	5,077	2,102	-

Anderson County

Adopted Budget	Prior Year	Current Year	Proposed Budget
Bond and Interest Fund	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	28,372	33,372	26,278
Receipts:			
Ad Valorem Tax	235,264	213,460	XXXXXXXXXXXXXX
Delinquent Tax	4,531	3,521	3,202
Motor Vehicle Tax	11,017	19,106	17,994
Recreational Vehicle Tax	227	386	374
16/20 M Vehicle Tax	1,360	1,166	991
Commercial Vehicle Tax	740	1,269	1,080
Watercraft Tax	89	158	127
Payment in Lieu of Tax (I.R.B.)			-
Interest	1,297		
Neighborhood Revitalization Rebate		(635)	(5,456)
Miscellaneous			
Total Receipts	254,525	238,431	18,312
Resources Available:	282,897	271,803	44,590
Expenditures:			
Principal	205,000	205,000	210,000
Interest	44,525	40,525	36,325
Commission and Postage			50
Cash Basis Reserve			20,000
Total Expenditures	249,525	245,525	266,375
Unencumbered Cash Balance Dec 31	33,372	26,278	XXXXXXXXXXXXXX
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			266,375
Tax Required			221,785
Delinquent Comp Rate: 3.00%			6,859
Amount of 2019 Ad Valorem Tax			228,644

Anderson County

Adopted Budget	Prior Year	Current Year	Proposed Budget
New Hospital Bond and Interest Fund	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	255,324	304,866	296,358
Receipts:			
Ad Valorem Tax	536,879	477,444	XXXXXXXXXXXXXX
Delinquent Tax	9,928	8,173	7,162
Motor Vehicle Tax	40,977	43,598	41,060
Recreational Vehicle Tax	855	881	853
16/20 M Vehicle Tax	2,795	2,661	2,262
Commercial Vehicle Tax	2,835	2,895	2,464
Watercraft Tax	341	360	290
Payment in Lieu of Tax (I.R.B.)			-
Interest	5,240		
Payments from Hospital	1,024,000	1,024,000	1,024,000
From Bond Refinancing Expense Fund	5,721		
Neighborhood Revitalization Rebate		(1,420)	(11,274)
Miscellaneous			
Total Receipts	1,629,571	1,558,592	1,066,817
Resources Available:	1,884,895	1,863,458	1,363,175
Expenditures:			
Principal	740,000	620,000	640,000
Interest	840,029	947,100	931,263
Commission and Postage			100
Cash Basis Reserve			250,000
Total Expenditures	1,580,029	1,567,100	1,821,363
Unencumbered Cash Balance Dec 31	304,866	296,358	XXXXXXXXXXXXXX
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			1,821,363
Tax Required			458,188
Delinquent Comp Rate: 3.00%			14,171
Amount of 2019 Ad Valorem Tax			472,359

Anderson County

Adopted Budget	Prior Year	Current Year	Proposed Budget
Welda Sewer Bond and Interest Fund	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	205	205	1,032
Receipts:			
From Welda Sewer District	19,303	20,000	20,000
Miscellaneous			
Total Receipts	19,303	20,000	20,000
Resources Available:	19,508	20,205	21,032
Expenditures:			
Rural Development Loan Principal	5,600	5,700	5,800
Rural Development Loan Interest	13,703	13,473	13,237
Cash Basis Reserve			1,995
Total Expenditures	19,303	19,173	21,032
Unencumbered Cash Balance Dec 31	205	1,032	-

Anderson County

Adopted Budget	Prior Year	Current Year	Proposed Budget
Solid Waste Fund	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	468,213	474,627	458,627
Receipts:			
Customer Charges	179,095	185,000	185,000
Miscellaneous			
Total Receipts	179,095	185,000	185,000
Resources Available:	647,308	659,627	643,627
Expenditures:			
Personal Services			
Contractual Services	129,216	120,000	120,000
Commodities	26,199	30,000	30,000
Capital Outlay	17,266	51,000	51,000
Reimbursed Expenses			
Total Expenditures	172,681	201,000	201,000
Unencumbered Cash Balance Dec 31	474,627	458,627	442,627

Anderson County

Adopted Budget	Prior Year	Current Year	Proposed Budget
Welda Sewer District Fund	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	68,509	72,144	57,644
Receipts:			
Special Assessments	21,580	22,000	22,000
Customer Charges	8,512	8,500	8,500
Miscellaneous			
Total Receipts	30,092	30,500	30,500
Resources Available:	98,601	102,644	88,144
Expenditures:			
Personal Services	5,400	5,000	5,000
Contractual Services	1,656	10,000	10,000
Commodities	98	10,000	10,000
Capital Outlay			43,144
Reimbursed Expenses			
Transfer to Welda Swr Bond and Int	19,303	20,000	20,000
Total Expenditures	26,457	45,000	88,144
Unencumbered Cash Balance Dec 31	72,144	57,644	-

Anderson County

NON-BUDGETED FUNDS
(Only the actual budget year for 2018 is to be shown)

EMS Tax Lid Reserve Fund		Special Ambulance Equipment Fund		Special Capital Improvement Fund		Special Equipment Reserve Fund		Jail Sales Tax Reserve Fund		Page Totals
Unencumbered Cash Balance Jan 1	-	Unencumbered Cash Balance Jan 1	126,375	Unencumbered Cash Balance Jan 1	1,804,003	Unencumbered Cash Balance Jan 1	935,271	Unencumbered Cash Balance Jan 1	480,256	3,345,905
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
From General Fund	87,973			From General Fund	146,752	From General Fund	110,000	Voted Sales Tax	495,665	840,390
						From Election Fund	29,000			29,000
						From Noxious Weed	23,000			23,000
						From Reappraisal	90,000			90,000
										-
										-
				Prior Enc. Cancelled	27,526					27,526
										-
Total Receipts	87,973	Total Receipts	-	Total Receipts	174,278	Total Receipts	252,000	Total Receipts	495,665	1,009,916
Resources Available:	87,973	Resources Available:	126,375	Resources Available:	1,978,281	Resources Available:	1,187,271	Resources Available:	975,921	4,355,821
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Personal Services		Personal Services		Personal Services		Personal Services		Personal Services		-
Contractual Services		Contractual Services		Contractual Services	35,004	Contractual Services		Contractual Services		35,004
Commodities		Commodities		Commodities	226	Commodities		Commodities		226
Capital Outlay		Capital Outlay	4,754	Capital Outlay	5,530	Capital Outlay	4,323	Capital Outlay		14,607
Reimbursed Expenses		Reimbursed Expenses		Reimbursed Expenses		Reimbursed Expenses		Reimbursed Expenses		-
								To General Fund	425,962	425,962
										-
										-
Total Expenditures	-	Total Expenditures	4,754	Total Expenditures	40,760	Total Expenditures	4,323	Total Expenditures	425,962	475,799
Cash Balance Dec 31	87,973	Cash Balance Dec 31	121,621	Cash Balance Dec 31	1,937,521	Cash Balance Dec 31	1,182,948	Cash Balance Dec 31	549,959	3,880,022

Anderson County

NON-BUDGETED FUNDS
(Only the actual budget year for 2018 is to be shown)

Jail/Sheriff Reserve Fund		Special Highway Fund		Special Machinery Fund		Special Rural Fire Equipment Reserve Fund		Law Enforcement Center Bond Reserve Fund		Page Totals
Unencumbered Cash Balance Jan 1	580,851	Unencumbered Cash Balance Jan 1	825,089	Unencumbered Cash Balance Jan 1	490,435	Unencumbered Cash Balance Jan 1	70,609	Unencumbered Cash Balance Jan 1	241,514	2,208,498
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
From General Fund	235,000	From Road and Bridge	700,000			From Rural Fire Fund	35,000	From General Fund	173,943	1,143,943
										-
										-
										-
										-
										-
				Prior Enc. Cancelled	272					272
										-
Total Receipts	235,000	Total Receipts	700,000	Total Receipts	272	Total Receipts	35,000	Total Receipts	173,943	1,144,215
Resources Available:	815,851	Resources Available:	1,525,089	Resources Available:	490,707	Resources Available:	105,609	Resources Available:	415,457	3,352,713
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Personal Services		Personal Services		Personal Services		Personal Services		Personal Services		-
Contractual Services	22,594	Contractual Services		Contractual Services		Contractual Services	1,700	Contractual Services		24,294
Commodities	1,158	Commodities		Commodities		Commodities		Commodities		1,158
Capital Outlay	21,964	Capital Outlay	642,471	Capital Outlay	195,351	Capital Outlay	50,705	Capital Outlay		910,491
Reimbursed Expenses		Reimbursed Expenses		Reimbursed Expenses		Reimbursed Expenses	(29,899)	Reimbursed Expenses		(29,899)
				To Road and Bridge	37,000					37,000
										-
										-
Total Expenditures	45,716	Total Expenditures	642,471	Total Expenditures	232,351	Total Expenditures	22,506	Total Expenditures	-	943,044
Cash Balance Dec 31	770,135	Cash Balance Dec 31	882,618	Cash Balance Dec 31	258,356	Cash Balance Dec 31	83,103	Cash Balance Dec 31	415,457	2,409,669

Anderson County

NON-BUDGETED FUNDS
(Only the actual budget year for 2018 is to be shown)

Special Auto Fund		Prosecuting Attorney Training Fund		Special Law Enforcement Trust Fund		Special Sex Offender Fee Trust Fund		Inmate Commissary Fund		Page Totals
Unencumbered Cash Balance Jan 1	127,119	Unencumbered Cash Balance Jan 1	6,101	Unencumbered Cash Balance Jan 1	7,056	Unencumbered Cash Balance Jan 1	4,861	Unencumbered Cash Balance Jan 1	9,477	154,614
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
State Tag Fees	1,400	Officer Fees	1,352	Drug Control Tax	210	Officer Fees	3,110	Inmate Purchases	40,358	46,430
Officer Fees	270,575			Officer Fees	748					271,323
				Sale of Confiscations	910					910
										-
										-
										-
										-
										-
Total Receipts	271,975	Total Receipts	1,352	Total Receipts	1,868	Total Receipts	3,110	Total Receipts	40,358	318,663
Resources Available:	399,094	Resources Available:	7,453	Resources Available:	8,924	Resources Available:	7,971	Resources Available:	49,835	473,277
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Personal Services	182,797	Personal Services		Personal Services		Personal Services		Personal Services		182,797
Contractual Services	1,002	Contractual Services	676	Contractual Services	36	Contractual Services	525	Contractual Services	15,102	17,341
Commodities	2,968	Commodities		Commodities	708	Commodities		Commodities	37,950	41,626
Capital Outlay	1,397	Capital Outlay		Capital Outlay	1,110	Capital Outlay	2,760	Capital Outlay	812	6,079
Reimbursed Expenses	(11)	Reimbursed Expenses		Reimbursed Expenses	(600)	Reimbursed Expenses		Reimbursed Expenses		(611)
To General Fund	127,118									127,118
										-
										-
Total Expenditures	315,271	Total Expenditures	676	Total Expenditures	1,254	Total Expenditures	3,285	Total Expenditures	53,864	374,350
Cash Balance Dec 31	83,823	Cash Balance Dec 31	6,777	Cash Balance Dec 31	7,670	Cash Balance Dec 31	4,686	Cash Balance Dec 31	(4,029)	98,927

Anderson County

NON-BUDGETED FUNDS
(Only the actual budget year for 2018 is to be shown)

Register of Deeds Technology Fund		County Clerk Technology Fund		County Treasurer Technology Fund		Special Prosecutor's Trust Fund		Prosecuting Attorney Check Fees Fund		Page Totals
Unencumbered Cash Balance Jan 1	47,526	Unencumbered Cash Balance Jan 1	7,531	Unencumbered Cash Balance Jan 1	7,531	Unencumbered Cash Balance Jan 1	684	Unencumbered Cash Balance Jan 1	402	63,674
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Officer Fees	8,313	Officer Fees	2,079	Officer Fees	2,079			Officer Fees	20	12,491
Interest	158	Interest	27	Interest	27					212
										-
										-
										-
										-
										-
										-
Total Receipts	8,471	Total Receipts	2,106	Total Receipts	2,106	Total Receipts	-	Total Receipts	20	12,703
Resources Available:	55,997	Resources Available:	9,637	Resources Available:	9,637	Resources Available:	684	Resources Available:	422	76,377
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Personal Services		Personal Services		Personal Services		Personal Services		Personal Services		-
Contractual Services	1,865	Contractual Services		Contractual Services		Contractual Services		Contractual Services		1,865
Commodities	545	Commodities		Commodities		Commodities		Commodities		545
Capital Outlay	702	Capital Outlay		Capital Outlay		Capital Outlay		Capital Outlay		702
Reimbursed Expenses		Reimbursed Expenses		Reimbursed Expenses		Reimbursed Expenses		Reimbursed Expenses		-
										-
										-
										-
Total Expenditures	3,112	Total Expenditures	-	Total Expenditures	-	Total Expenditures	-	Total Expenditures	-	3,112
Cash Balance Dec 31	52,885	Cash Balance Dec 31	9,637	Cash Balance Dec 31	9,637	Cash Balance Dec 31	684	Cash Balance Dec 31	422	73,265

Anderson County

NON-BUDGETED FUNDS
(Only the actual budget year for 2018 is to be shown)

DARE Grant Fund		CDBG Fire Grant Fund		Employee Benefit Trust Fund		Sheriff Bulletproof Vest Grant Fund		Diversion Fees Fund		Page Totals
Unencumbered Cash Balance Jan 1	2,292	Unencumbered Cash Balance Jan 1	-	Unencumbered Cash Balance Jan 1	20,116	Unencumbered Cash Balance Jan 1	1,486	Unencumbered Cash Balance Jan 1	70,132	94,026
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Donations	2,197	From Rural Fire Fund	10,113	From Employee Benefits Fund	14,870	Federal Grant	3,149	Officer Fees	23,135	53,464
Other	50									50
										-
										-
										-
										-
										-
										-
Total Receipts	2,247	Total Receipts	10,113	Total Receipts	14,870	Total Receipts	3,149	Total Receipts	23,135	53,514
Resources Available:	4,539	Resources Available:	10,113	Resources Available:	34,986	Resources Available:	4,635	Resources Available:	93,267	147,540
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Personal Services		Personal Services		Personal Services	15,504	Personal Services		Personal Services		15,504
Contractual Services	151	Contractual Services	8,226	Contractual Services	1,932	Contractual Services		Contractual Services	28,033	38,342
Commodities	1,633	Commodities		Commodities		Commodities		Commodities	155	1,788
Capital Outlay		Capital Outlay	5,000	Capital Outlay		Capital Outlay		Capital Outlay	12,574	17,574
Reimbursed Expenses		Reimbursed Expenses	(3,113)	Reimbursed Expenses		Reimbursed Expenses		Reimbursed Expenses		(3,113)
										-
										-
										-
Total Expenditures	1,784	Total Expenditures	10,113	Total Expenditures	17,436	Total Expenditures	-	Total Expenditures	40,762	70,095
Cash Balance Dec 31	2,755	Cash Balance Dec 31	-	Cash Balance Dec 31	17,550	Cash Balance Dec 31	4,635	Cash Balance Dec 31	52,505	77,445

Anderson County

NON-BUDGETED FUNDS
(Only the actual budget year for 2018 is to be shown)

Bond Refinancing Expense Fund		Veteran's Memorial Fund		Ethanol Plant Tax Refund Reserve Fund						Page Totals
Unencumbered Cash Balance Jan 1	-	Unencumbered Cash Balance Jan 1	383,510	Unencumbered Cash Balance Jan 1	768,772	Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		1,152,282
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Leftover Bond Proceeds	5,721			From General Fund	685,579					691,300
										-
										-
										-
										-
										-
										-
Total Receipts	5,721	Total Receipts	-	Total Receipts	685,579	Total Receipts	-	Total Receipts	-	691,300
Resources Available:	5,721	Resources Available:	383,510	Resources Available:	1,454,351	Resources Available:	-	Resources Available:	-	1,843,582
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Personal Services		Personal Services		Personal Services		Personal Services		Personal Services		-
Contractual Services		Contractual Services		Contractual Services		Contractual Services		Contractual Services		-
Commodities		Commodities		Commodities		Commodities		Commodities		-
Capital Outlay		Capital Outlay		Capital Outlay		Capital Outlay		Capital Outlay		-
Reimbursed Expenses		Reimbursed Expenses		Reimbursed Expenses		Reimbursed Expenses		Reimbursed Expenses		-
to Bond and Interest	5,721									5,721
										-
										-
Total Expenditures	5,721	Total Expenditures	-	Total Expenditures	-	Total Expenditures	-	Total Expenditures	-	5,721
Cash Balance Dec 31	-	Cash Balance Dec 31	383,510	Cash Balance Dec 31	1,454,351	Cash Balance Dec 31	-	Cash Balance Dec 31	-	1,837,861

Rural Fire District No. 1

State of Kansas
Special District

Anderson County

2020

Adopted Budget General Fund	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	5,616	44,735	36,619
Receipts:			
Ad Valorem Tax	412,071	378,660	XXXXXXXXXXXXXXX
Delinquent Tax	6,492	6,500	6,500
Motor Vehicle Tax	33,133	31,944	27,481
Recreational Vehicle Tax	783	708	644
16/20 M Vehicle Tax	2,558	2,847	2,412
Commercial Vehicle Tax	2,781	2,577	2,060
Watercraft Tax	338	296	205
Payment in Lieu of Tax (I.R.B.)			
Neighborhood Revitalization Rebate			
Miscellaneous			
Total Receipts	458,156	423,532	39,302
Resources Available:	463,772	468,267	75,921
Expenditures:			
Personal Services	53,682	59,000	59,000
Contractual Services	139,382	140,300	140,300
Commodities	54,251	83,600	83,600
Capital Outlay	133,470	148,748	184,900
Reimbursed Expenses	(6,861)		
To CDBG Fire Station Grant Fund	35,000		
To Special Rural Fire Equipment Reserve	10,113		
Total Expenditures	419,037	431,648	467,800
Unencumbered Cash Balance Dec 31	44,735	36,619	XXXXXXXXXXXXXXX
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	467,800
		Tax Required	391,879
		Delinquent Comp Rate: 0.00%	-
		Amount of 2019 Ad Valorem Tax	391,879
		Mill Rate	5.013

See accompanying summary of significant forecast assumptions and accountants' compilation report

Rural Fire District No. 1

Page No. 27

Notice of Budget Hearing

The governing body of Anderson County, Kansas
will meet on August 19, 2019, at 10:00 AM, at the County Commission Chambers for the purpose of hearing and
answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at the County Clerk's Office and will be available at this hearing.

Budget Summary

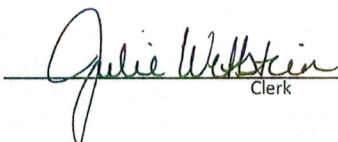
Proposed Budget 2020 Expenditures and Amount of 2019 Ad Valorem Tax establish the maximum limits of the 2020 budget.
Estimated Tax Rate is subject to slight change depending on final assessed valuation.

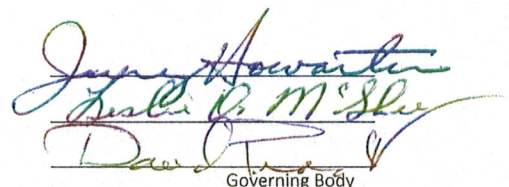
FUND	Prior Year Actual for 2018		Current Year Estimate for 2019		Proposed Budget for 2020		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	Est Tax Rate*
General	4,888,473	27.656	4,516,189	27.729	4,413,163	2,537,913	24.915
Special Purpose Funds:							
Ambulance	552,726	5.344	563,836	5.291	577,447	548,040	5.380
Conservation District	49,000	0.493	50,000	0.469	50,000	47,399	0.465
Election	80,927	0.783	61,000	0.499	66,000	61,442	0.603
Emergency Phone Equipment	54,932		71,338		68,520		
Employee Benefits	1,391,789	14.512	1,634,737	15.004	1,474,100	1,350,629	13.259
Fair Building	8,500	0.080	8,000	0.076	8,500	8,054	0.079
Historical Society	26,225	0.265	27,825	0.262	29,100	27,746	0.272
Intellectual Disabilities	44,342	0.452	45,229	0.422	45,229	42,475	0.417
Mental Health	78,383	0.800	80,734	0.754	83,156	78,545	0.771
Multi-County Health	84,000	0.852	84,000	0.785	84,000	78,834	0.774
Noxious Weed	156,148	1.532	156,500	1.458	161,100	152,481	1.497
Reappraisal	292,831	2.861	297,420	2.735	312,379	300,442	2.949
Road and Bridge	3,111,176	24.561	3,031,655	24.290	3,060,985	2,504,608	24.588
Service Program for the Elderly	68,272	0.695	69,462	0.648	78,900	75,309	0.739
Special Alcohol	6,592		6,625		5,991		
Special Bridge	269,964	3.624	374,804	1.401	378,189	256,480	2.518
Special Liability	52,207	0.416	45,000	0.290	45,000	39,507	0.388
Special Parks and Recreation	0		0		25,829		
Wireless Phone Equipment	2,974		3,000		2,127		
Bond and Interest Funds:							
Bond and Interest	249,525	2.568	245,525	2.235	266,375	228,644	2.245
New Hospital Bond and Interest	1,580,029	5.860	1,567,100	4.999	1,821,363	472,359	4.637
Welda Sewer Bond and Interest	19,303		19,173		21,032		
Business Funds:							
Solid Waste	172,681		201,000		201,000		
Welda Sewer District	26,457		45,000		88,144		
Non Budgeted Funds A	475,799						
Non Budgeted Funds B	943,044						
Non Budgeted Funds C	374,350						
Non Budgeted Funds D	3,112						
Non Budgeted Funds E	70,095						
Non Budgeted Funds F	5,721						
Totals	15,139,577	93.354	13,205,152	89.347	13,367,629	8,810,907	86.496
Less: Transfers	2,911,221		0		0		
Net Expenditure	12,228,356		13,205,152		13,367,629		
Total Tax Levied	8,797,389		8,797,260		XXXXXXXXXXXXXXXX		
Assessed Valuation	94,236,868		98,461,733		101,864,434		

Outstanding Indebtedness, Jan. 1,

	2017	2018	2019
General Obligation Bonds	26,615,000	27,395,000	26,450,000
Revenue Bonds	-	-	-
Other Debt	337,800	332,200	326,600
Lease Purchase Principal	3,379,969	2,970,568	2,750,007
Totals	30,332,769	30,697,768	29,526,607

* Tax Rates are expressed in mills.

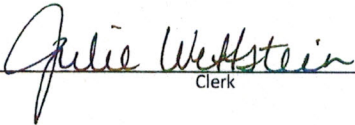

Clerk


Governing Body

Notice of Budget Hearing

	Prior Year Actual for 2018		Current Year Estimate for 2019		Proposed Budget for 2020			
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	July 1, 2020 Estimated Valuation	Est Tax Rate*
Other District Funds:								
Rural Fire District No. 1	419,037	5.884	431,648	5.046	467,800	391,879	78,180,107	5.013
Ozark-Colony Cemetery No. 2	13,371	1.783	25,700	1.676	42,374	15,173	8,917,447	1.701
Glenloch Pleasant View Cemetery No. 3	2,343	1.085	5,100	0.996	7,926	2,864	2,837,563	1.009
Mont Ida Cemetery No. 4	2,687	0.534	2,500	0.469	2,829	2,190	4,633,300	0.473
Kincaid Cemetery No. 5	7,995	1.421	25,300	1.289	14,115	7,713	5,891,632	1.309
Springfield Cemetery No. 7	6,292	2.125	8,200	1.997	8,200	5,830	3,011,319	1.936
Greeley-Walker Cemetery No. 8	4,950	1.179	6,250	1.097	11,640	4,056	3,701,013	1.096
Totals	456,675	14.011	504,698	12.570	554,884	429,705		12.537

* Tax Rates are expressed in mills.



Julie Wellstein
Clerk

Anderson County

2020 Neighborhood Revitalization Rebate

Budgeted Funds for 2020	2019 Ad Valorem before Rebate**	2019 Mill Rate before Rebate	Estimated 2020 NR Rebate
General	2,475,465	24.302	60,575
Ambulance	534,555	5.248	13,081
Conservation District	46,232	0.454	1,132
Election	59,931	0.588	1,466
Employee Benefits	1,317,396	12.933	32,236
Fair Building	7,856	0.077	192
Historical Society	27,063	0.266	663
Intellectual Disabilities	41,430	0.407	1,014
Mental Health	76,613	0.752	1,874
Multi-County Health	76,894	0.755	1,882
Noxious Weed	148,730	1.460	3,639
Reappraisal	293,049	2.877	7,171
Road and Bridge	2,442,980	23.983	59,779
Service Program for the Elderly	73,457	0.721	1,797
Special Bridge	250,169	2.456	6,122
Special Liability	38,536	0.378	942
Bond and Interest	223,020	2.189	5,456
New Hospital Bond and Interest	460,736	4.523	11,274
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
Totals	8,594,112	84.369	210,295

2019 July 1 Valuation 101,864,434

Valuation Factor: 101,864.434

Neighborhood Revitalization Subject to Rebate 2,492,575 2.4470%

Neighborhood Revitalization Factor: 2,492.575

Anderson County, Kansas
Summary of Significant Forecast Assumptions
For the Years Ended December 31, 2020 and 2019

This financial forecast presents, to the best of management's knowledge and belief, the County's expected summarized financial information for the forecasted periods. Accordingly, the forecast reflects management's judgement as of August 2, 2019, the date of this forecast, of the expected conditions and its expected course of action. The presentation of the prospective information is for compliance with Kansas law requiring municipalities to file an annual budget with their respective County Clerk and the Kansas Department of Administration – Municipal Services Office. The assumptions disclosed herein are those that management believes are significant to the forecast. There will usually be differences between the forecasted and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material.

Forecasted Results for the Year Ending December 31, 2019

Forecasted results for the year ending December 31, 2019, were calculated by utilizing the 2019 adopted budget with the following adjustments:

Ad Valorem property tax receipts for tax levying funds have been adjusted from their original adopted budget amounts to reflect a 97% collection rate. This collection rate is based upon the County's experience in the most recently completed tax collection cycle.

Other levied property tax revenues (motor vehicle, recreational, etc.) are based upon estimates provided by the County Treasurer during preparation of the 2019 budget.

State highway gas tax receipts are based upon estimates provided and updated by the League of Kansas Municipalities.

Sales taxes, fees and other revenue amounts are based upon the original budgeted amount for 2019, adjusted to more accurately reflect the County's actual experience during the first six months of 2019.

Capital Outlay amounts included in the 2019 budget, in some departments or funds, which are not expected to be expended in 2019, have been carried forward and included in the 2020 budget.

Forecasted Results for the Year Ended December 31, 2020

Forecasted results for the year ending December 31, 2020, were based upon the forecasted results of operations for the year ended December 31, 2019. With the exception of the items listed below, receipts and expense amounts from 2019 were used for 2020.

Receipts

Property tax receipts for tax levying funds were estimated based upon the estimated assessed valuation provided by the County and, overall, are within the amount calculated to be in compliance with the Kansas Tax Lid Law.

Receipts for motor vehicle tax, recreational vehicle tax, 16/20M vehicle tax, commercial vehicle tax and watercraft tax, in levying funds, were based upon estimates prepared by the County Treasurer, based upon projections received from the State of Kansas.

State highway gas tax receipts were based upon estimates updated and provided by the League of Kansas Municipalities.

Anderson County, Kansas
Summary of Significant Forecast Assumptions
For the Years Ended December 31, 2020 and 2019

Expenses

Expenses for various funds and departments were based upon requests submitted by the various department heads and elected officials and approved by the County Commissioners.

Amounts budgeted for debt service payments are based upon the requirements of the various bond issues, lease purchase agreements and loans.

The County is planning to continue with similar past transfers between funds for operations and for certain reserve funds.